

## Client eBrief



**LAKEHOUSE BOOKS**  
PROFESSIONAL BOOKKEEPING SERVICES



## ATO Lodgement Dates

### New Fixed Term Contract Information Statement (FTCIS)

A new version of the Fixed Term Contract Information Statement (FTCIS) has been released to reflect recent changes to the rules around fixed-term employment contracts, particularly the exceptions that apply to certain sectors.

#### What is The Fixed Term Contract Information Statement

The FTCIS outlines the rules that apply to fixed-term contracts under Australian workplace law. Employers must provide it to any employee starting a new fixed-term contract. Since 6 December 2023, most fixed-term contracts cannot exceed two years and can only be extended once. Employers also cannot use consecutive fixed-term contracts to avoid offering ongoing employment. The statement explains these rules and outlines exceptions, such as for high-income earners, trainees, or roles tied to peak periods.

#### What's Changing From 1st November 2025

- **Some exceptions end.**  
Temporary exceptions for higher education and public hospitals expire. New contracts in these sectors must now follow the standard rules unless another award provides an exemption.
- **Some exceptions continue for one more year.**  
Charities, not-for-profits, and medical or health research organisations retain their temporary exceptions until 1st November 2026. After that, they must meet new revenue thresholds to rely on the exception.
- **Some exceptions become permanent.**  
Organised sport and high-performance sport now have ongoing exceptions, with no expiry date.

#### New FTCIS Available

A revised version of the FTCIS has been published to reflect these changes. Employers must provide the correct version to any employee starting a fixed-term contract. If the contract begins on or after 1st November 2025, the new version must be used.

These dates are from the ATO website and do not account for possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

See [ATO Due dates by month](#) to check monthly lodgment and payment dates.

#### **BAS/IAS Monthly Lodgements**

Final dates for lodgements and payments:

December Activity Statement  
21 January 2026

January Activity Statement  
21 February 2026

#### **BAS Quarterly Lodgements**

Final dates for lodgements and payments:

**2nd Quarter 2026 Financial Year:**  
**December Quarter 2025 (incl. PAYGI)**  
28 February, 2026

**3rd Quarter 2026 Financial Year:**  
**March Quarter 2026 (incl. PAYGI)**  
28 April, 2026

When a due date falls on a Saturday, Sunday or Public Holiday\*, you can lodge or pay on the next business day.

\*A day that is a public holiday for the whole of any state or territory in Australia.

Due date for super guarantee contributions:

**2nd Quarter 2026 Financial Year:**  
October to December 2025 – contributions must be **in the fund** by 28 January, 2026

**3rd Quarter 2026 Financial Year:**  
January to March 2026 – contributions must be **in the fund** by 28 April, 2026

Late payments of superannuation are **not** tax deductible.

## Fixed Term Contract Information Statement - Fair Work Ombudsman

### What Small Business Owners Can Do Now

- Ask your Bookkeeper to walk you through the updated FTCIS so you understand which rules apply to your business.
- Check in with your Bookkeeper about any fixed-term roles you use, including seasonal or project-based positions, to make sure the arrangements still meet the rules.
- Confirm with your Bookkeeper that new fixed-term employees are receiving the correct version of the FTCIS for their start date.

Further details and the official statement are available at [Fixed Term Contract Information Statement - Fair Work Ombudsman](#).

## MyID Photo Verification Using Driver's Licence

### Driver's Licence Photo Verification for myID Begins With WA

Driver's licence details have long been used for identity checks in myID through the Document Verification Service. This process confirms the licence number, name and expiry date against state records. However, it does not check the photo and does not result in a strong identity classification.

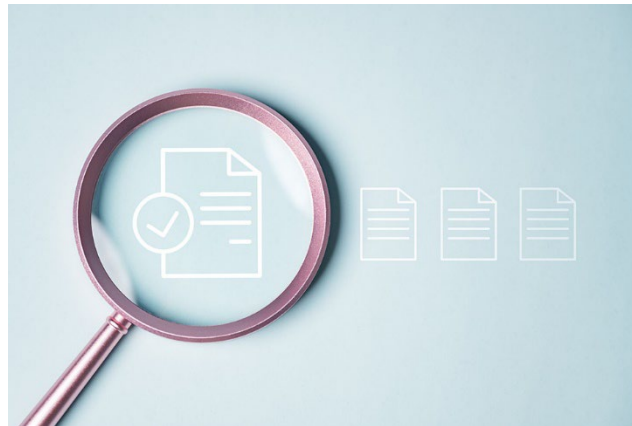
What's changing is the introduction of biometric photo verification in the myID app. This uses the Face Verification Service to match the photo on a driver's licence against government-held images.

The rollout begins in Western Australia from November 2025. Other states and territories will follow in phases, depending on when each jurisdiction agrees to participate. No dates have been confirmed for New South Wales, Victoria, Queensland, South Australia, Tasmania, the Northern Territory or the ACT.

However, if you're switching to myID or resetting your identity, you may need to complete photo verification to achieve strong identity strength, depending on whether your state or territory supports licence photo matching. If your state doesn't yet support licence photo matching, you may need to use a passport to achieve strong identity strength.

Using a passport remains the simplest way to verify your identity. But for people in participating states, the licence-based option offers a practical alternative, especially for those without a passport.

**Source:** [Verifying your ID in myID](#)



Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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